

KPMG Peat Marwick
Cost Allocation Planning & Performance System
BUSINESS DEVELOPMENT Cost Pool
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	277,860		277,860
Equipment Use Allowance	17,024		17,024
Information Technology Department	20,570	741	21,312
County Attorney	24,278	748	25,025
Employee Relations	35,213	756	35,968
Finance Department	6,701	245	6,946
Audit and Management Services	25,639	760	26,399
Office of Management and Budget	72,521	455	72,976
Procurement Management	7	1	8
County Manager	15,619	163	15,782
Fair Employment Practices	0	1,766	1,766
GSA - Fleet Management	0	7,810	7,810
GSA - Materials Management	0	1,508	1,508
GSA - Risk Management	0	209	209
GSA - Facilities and Utilities Management	0	17,753	17,753
GSA - Construction Management	0	362	362
Total Cross Allocations from Other Pools	495,432	33,276	528,708
Total Cost to be Allocated	\$495,432	33,276	\$528,708

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	185	0.000	\$0				\$0
Information Technology Department	13,779,645	5.162	25,575				25,575
County Attorney	116	0.000	0				0
Employee Relations	13,415	0.005	25				25
Finance Department	31,359	0.012	58				58
Audit and Management Services	936	0.000	2				2
Office of Management and Budget	383	0.000	1				1
GSA - Administration	5,651,376	2.117	10,489				10,489
Procurement Management	5,214	0.002	10				10
County Manager	3,334	0.001	6				6
Fair Employment Practices	1	0.000	0				0
GSA - Fleet Management	72,934,392	27.323	135,365	72,934,392	29.474	9,808	145,172
GSA - Materials Management	14,023,889	5.254	26,028	14,023,889	5.667	1,886	27,914
GSA - Risk Management	12,191,694	4.567	22,628	12,191,694	4.927	1,639	24,267
GSA - Facilities and Utilities Management	35,498,675	13.298	65,885	35,498,675	14.346	4,774	70,658
GSA - Construction Management	24,191,346	9.063	44,899	24,191,346	9.776	3,253	48,152
Aviation Department	7,394,183	2.770	13,723	7,394,183	2.988	994	14,718
Team Metro	11,766	0.004	22	11,766	0.005	2	23
Solid Waste Management	3,027,776	1.134	5,619	3,027,776	1.224	407	6,027
Seaport	753,940	0.282	1,399	753,940	0.305	101	1,501
Safe Neighborhood Parks	1	0.000	0	1	0.000	0	0
Planning & Zoning	12,330	0.005	23	12,330	0.005	2	25
Public Works	995,659	0.373	1,848	995,659	0.402	134	1,982
Parks and Recreation	25,768,704	9.653	47,826	25,768,704	10.414	3,465	51,291
Metro-Dade Police Department	4,077,740	1.528	7,568	4,077,740	1.648	548	8,117
Property Appraiser	3,133	0.001	6	3,133	0.001	0	6
Non-Departmental	21,564,618	8.078	40,023	21,564,618	8.715	2,900	42,923
Metro-Dade Transit Agency	15,996,397	5.993	29,689	15,996,397	6.464	2,151	31,840
Metro Planning Organization	36	0.000	0	36	0.000	0	0
Metro-Miami Action Plan	2,375	0.001	4	2,375	0.001	0	5
Medical Examiner	143,497	0.054	266	143,497	0.058	19	286
Office of the Mayor	2,468	0.001	5	2,468	0.001	0	5
Library	235,832	0.088	438	235,832	0.095	32	469
Judicial Administration	22,205	0.008	41	22,205	0.009	3	44
Homeless Trust	17	0.000	0	17	0.000	0	0
Department of Human Services	561,076	0.210	1,041	561,076	0.227	75	1,117
General Government	20	0.000	0	20	0.000	0	0

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Fire Department	3,765,026	1.410	6,988	3,765,026	1.522	506	7,494
Elections	11,141	0.004	21	11,141	0.005	1	22
Tax Collector	72,428	0.027	134	72,428	0.029	10	144
Department of Environmental Resources Mgt.	616,676	0.231	1,145	616,676	0.249	83	1,227
Cultural Affairs	22,614	0.008	42	22,614	0.009	3	45
Communications	64,508	0.024	120	64,508	0.026	9	128
Consumer Services	1,819	0.001	3	1,819	0.001	0	4
Corrections and Rehabilitation	2,071,407	0.776	3,844	2,071,407	0.837	279	4,123
Clerk of the Court	236,362	0.089	439	236,362	0.096	32	470
Office of Community & Economic Dev.	10,315	0.004	19	10,315	0.004	1	21
Board of County Commissioners	18,029	0.007	33	18,029	0.007	2	36
Community Action Agency	1,063,757	0.399	1,974	1,063,757	0.430	143	2,117
Building Department	67,257	0.025	125	67,257	0.027	9	134
Building Code Compliance	17,378	0.007	32	17,378	0.007	2	35
Net Allocation	<u>266,938,450</u>	<u>100.000</u>	<u>\$495,432</u>	<u>247,452,487</u>	<u>100.000</u>	<u>33,276</u>	<u>\$528,708</u>
Direct Costs							
Subtotal			\$495,432				\$528,708
Unallocated Costs							
Total Allocation	<u>266,938,450</u>	<u>100.000</u>	<u>\$495,432</u>	<u>247,452,487</u>	<u>100.000</u>	<u>33,276</u>	<u>\$528,708</u>

BUSINESS DEVELOPMENT Cost Pool allocated on the basis of ACTUAL NUMBER OF PURCHASE ORDERS PROCESSED (DIVIDED BY 10,000).

